WOLLMUTH MAHER & DEUTSCH LLP

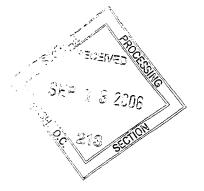
500 FIFTH AVENUE

New York, New York 10110



TELEPHONE (212) 382-3300 FACSIMILE (212) 382-0050

September 8, 2006



The Office of Corporate Finance Securities and Exchange Commission 100 F Street, N.E. Washington, DC 20549

Re:

Marks & Spencer p.l.c. (File No. 82-1961)

Submission of Information Pursuant to Rule 12g3-2(b)

SUPPL

Ladies and Gentlemen:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcements released to the London Stock Exchange:

Announcement

Issue Date

 Notification of Transactions of Directors, Persons Discharging Managerial Responsibility or Connected Persons – Richard Wolff September 7, 2006

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

PROCESSED

SEP 18 2008 E

THOMSON FINANCIAL Very truly yours,

By: X Poly

Authorized Representative

Enclosures

2009114

NOTIFICATION OF TRANSACTIONS OF DIRECTORS, PERSONS DISCHARGING MANAGERIAL RESPONSIBILITY OR CONNECTED PERSONS

This form is intended for use by an *issuer* to make a RIS notification required by DR 3.1.4R(1).

- (1) An *issuer* making a notification in respect of a transaction relating to the *shares* or debentures of the *issuer* should complete boxes 1 to 16, 23 and 24.
- (2) An *issuer* making a notification in respect of a derivative relating to the *shares* of the *issuer* should complete boxes 1 to 4, 6, 8, 13, 14, 16, 23 and 24.
- (3) An issuer making a notification in respect of options granted to a director/person discharging managerial responsibilities should complete boxes 1 to 3 and 17 to 24.
- (4) An issuer making a notification in respect of a financial instrument relating to the shares of the issuer (other than a debenture) should complete boxes 1 to 4, 6, 8, 9, 11, 13, 14, 16, 23 and 24.

Please complete all relevant boxes in block capital letters.

1. Name of the issuer

MARKS AND SPENCER GROUP PLC

- 2. State whether the notification relates to
- (i) a transaction notified in accordance with DR 3.1.4R(1)(a); or
- (ii) DR 3.1.4(R)(1)(b) a disclosure made in accordance with section 324 (as extended by section 328) of the Companies Act 1985; or
- (iii) both (i) and (ii)

DISCLOSURE RELATES TO POINT (i)

3. Name of person discharging managerial responsibilities/director RICHARD WOLFF

- 4. State whether notification relates to a person connected with a person discharging managerial responsibilities/director named in 3 and identify the connected person N/A
- 5. Indicate whether the notification is in respect of a holding of the *person* referred to in 3 or 4 above or in respect of a non-beneficial interest

DISCLOSURE RELATES POINT 3

6. Description of *shares* (including *class*), debentures or derivatives or financial instruments relating to *shares*

ORDINARY 25p SHARES

7. Name of registered shareholders(s) and, if more than one, the number of *shares* held by each of them

LLOYDS TSB REGISTRARS CORPORATE NOMINEE LIMITED

8 State the nature of the transaction

SALE

- 9. Number of *shares*, debentures or financial instruments relating to *shares* acquired N/A
- 10. Percentage of issued *class* acquired (*treasury shares* of that *class* should not be taken into account when calculating percentage)

N/A

- 11. Number of *shares*, debentures or financial instruments relating to *shares* disposed 1,900 ORDINARY SHARES
- 12. Percentage of issued *class* disposed (*treasury shares* of that *class* should not be taken into account when calculating percentage)

DE MINIMIS

13. Price per share or value of transaction

£6.026

- 14. Date and place of transaction
- 6 SEPTEMBER 2006, LONDON
- 15. Total holding following notification and total percentage holding following notification (any *treasury shares* should not be taken into account when calculating percentage)
- 41,315 SHARES
- 16. Date issuer informed of transaction
- 7 SEPTEMBER 2006

If a person discharging managerial responsibilities has been granted options by the issuer complete the following boxes

17 Date of grant
18. Period during which or date on which it can be exercised
19. Total amount paid (if any) for grant of the option
20. Description of <i>shares</i> or debentures involved (<i>class</i> and number)
21. Exercise price (if fixed at time of grant) or indication that price is to be fixed at the time of exercise
22. Total number of shares or debentures over which options held following notification
23. Any additional information

24. Name of contact and telephone number for queries	
Name and signature of duly authorised officer of issuer responsible for mak	inş

notification ANTHONY CLARKE Date of notification 7 SEPTEMBER 2006

END